



## Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: January 7, 2013

### Legal Description of Property

Square: 0109 Lot: 0801

Property Address: 1908 Florida Avenue NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	4,041,680	Land	4,041,680
Building	7,172,560	Building	7,172,560
Total	\$ 11,214,240	Total	\$ 11,214,240

**Rationale:** The Petitioner uses an income approach to determine the estimated market value of the subject property, which is a 106-unit apartment building constructed in 1905. Both the Office of Tax and Revenue (OTR) and the Petitioner provided market sales data to substantiate their valuations; however, most of the sales provided were not comparable in number of units to the subject property. OTR also submitted an equalization report as evidence that the subject property's proposed assessment is in equalization with similar properties in the area; however, the vast majority of the properties listed have a substantially smaller number of units than the subject property. OTR did not perform an income analysis of the subject property to determine its value.

Based on evidence presented in this case, the Commission finds that the income approach is the most accurate means to determine the estimated market value of the subject property. However, the Petitioner selected cap rate was higher than the rate used by OTR for similar properties. The Commission made a number of adjustments to arrive to a new value which is within 5% of the proposed Tax Year 2013 assessment. D.C. Official Code § 47-825.01a(e)(4)(C)(ii)(2012 Supp.) authorizes the Commission to raise or lower the estimated value of any real property which it finds to be more than five per centum above or below the estimated market value" of the property; OTR's new value does not meet this threshold. Therefore, the proposed Tax Year 2013 assessment is sustained.

### COMMISSIONER SIGNATURES

  
May Chan

  
Richard Amato, Esq.  
FURTHER APPEAL PROCEDURES

  
Hillary Lovick, Esq.

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30<sup>th</sup> of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



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Date: January 7, 2013

### Legal Description of Property

Square: 0109 Lot: 0802

Property Address: Florida Avenue NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	297,930	Land	297,930
Building	2,630	Building	2,630
Total	\$ 300,560	Total	\$ 300,560

**Rationale:** The Petitioner uses an income approach to determine the estimated market value of the subject property, which is a 106-unit apartment building constructed in 1905. Both the Office of Tax and Revenue (OTR) and the Petitioner provided market sales data to substantiate their valuations; however, most of the sales provided were not comparable in number of units to the subject property. OTR also submitted an equalization report as evidence that the subject property's proposed assessment is in equalization with similar properties in the area; however, the vast majority of the properties listed have a substantially smaller number of units than the subject property. OTR did not perform an income analysis of the subject property to determine its value.

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BELOW

Date: January 30, 2013

### Legal Description of Property

Square: 0182 Lot: 0830

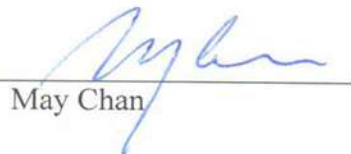
Property Address: 1600 Rhode Island Avenue NW

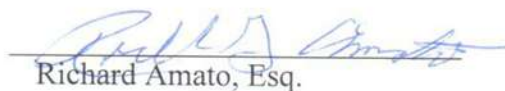
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	13,889,690	Land	13,889,690
Building	13,015,260	Building	13,015,260
Total	\$ 26,904,950	Total	\$ 26,904,950

### Rationale:

The subject property is a 156-room Marriott Courtyard hotel with parking. Both the Petitioner and the Office of Tax and Revenue (OTR) used actual revenue to derive their valuations for the subject. The main disputed issues are the franchise fee and cap rate. The Petitioner argues that the actual franchise fee reported on its Tax Year 2013 income and expense (I&E) forms should be utilized by OTR in its valuation. The Petitioner also argues that the cap rate applied by OTR is too low and not supported by the PricewaterhouseCoopers-Korpacz Real Estate Investor Survey. OTR contends that a copy of the franchise agreement was not provided and the franchise fee reported may include marketing expenses; and that the cap rate used by OTR is supported by market. The Commission finds that the Petitioner has failed to show, by a preponderance of the evidence, that OTR determination of rate of return on FF&E, costs of trade name and management are erroneous, and notes that OTR's percentages are consistent with standard approach to these items as stated in the Appraisal Institute's Hotel Market Analysis and valuation (2012 Edition). Therefore, the proposed Tax Year 2013 assessment is sustained.

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Hillary Lovick, Esq.

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Date: January 30, 2013

### Legal Description of Property

Square: 0216 Lot: 0035

Property Address: 1023 15<sup>th</sup> Street NW

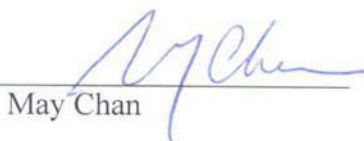
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	7,266,190	Land	7,266,190
Building	5,906,210	Building	4,562,810
Total	\$ 13,172,400	Total	\$ 11,829,000

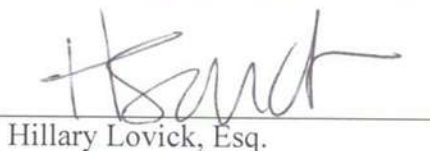
### Rationale:

The hearing for the subject property was scheduled to take place on November 5, 2012. On that date, the Petitioner and the Office of Tax and Revenue (OTR) Assessor testified that their intent was to enter into a stipulation agreement; however, the agreement was never finalized between OTR and the Petitioner. The Commission did not hear arguments from either party in this case and treats this decision as a non-appearance.

Based on the Petitioner's appeal documentation, the subject property is a multi-tenanted office building. The Petitioner's main issues with OTR's income valuation analysis of the subject appear to be net rentable area, office market rent, and capitalization rate. Based on the OTR's Assessor's response, OTR made an error in calculating the net rentable area of the subject, corrected the error, and arrived at a new OTR recommended value of \$11,829,000. The Commission has reviewed the Tax Year 2013 income and expense forms and the rent roll submitted by the Petitioner. The Commission finds that the Petitioner failed to demonstrate by a preponderance of the evidence that the office market rent and the capitalization rate used by OTR in its analysis are erroneous. The Commission accepts OTR's new recommended value and the proposed assessment for Tax Year 2013 is reduced.

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Date: December 3, 2012

### Legal Description of Property

Square: 0310 Lot: 0033

Property Address: 1101 Rhode Island Avenue NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	1,863,750	Land	1,863,750
Building	2,800	Building	2,800
Total	\$ 1,866,550	Total	\$ 1,866,550

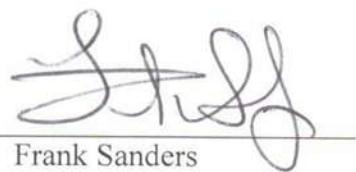
### Rationale:

The subject property consists of a 7,455 sq. ft. lot zoned C-2-A which is improved with a paved parking lot and a small 1,092 sq. ft. garage that is utilized by the Diamond Cab Company. The property is located at the corner of Rhode Island Avenue and 11<sup>th</sup> Street, NW, an area which has undergone considerable revitalization. The property's value lies mostly in the land since the existing improvements do not contribute to the overall property value.

The Petitioner provided a formal appraisal dated May 24, 2012, which rendered a value of \$765,000. The appraisal was submitted as evidence in support of the Petitioner's estimate of market value. However, since the appraisal was dated well after the valid date of January 1, 2012, it was not accepted as evidence. Instead, the appraisal was utilized for description information purposes only (photos, construction type, condition rating, etc.).

The Assessor based his opinion of market value on a Sales Comparison Analysis utilizing similarly located and similarly zoned commercial properties which sold in 2011 and late 2010. These properties are improved with small "shell" structures and are therefore classified as comparable land sales. The value range indicated by these sales ranged between \$431 to \$965 per square foot (or \$172 - \$259/FAR). The Petitioner's value estimate at \$102 per square foot (or \$41/FAR) appears unreasonable and unsupported by market data. The Commission accepts the Assessor's analysis and therefore sustains the proposed assessment for Tax Year 2013.

### COMMISSIONER SIGNATURES

  
Frank Sanders  
Gregory Syphax  
Karla Christensen

### FURTHER APPEAL PROCEDURES

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Date: December 12, 2012

### Legal Description of Property

Square: 0310 Lot: 0807

Property Address: 1528 11<sup>th</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	929,250	Land	929,250
Building	177,120	Building	177,120
Total	\$ 1,106,370	Total	\$ 1,106,370

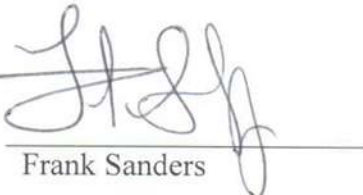
### Rationale:

The subject property consists of a 5,369 sq. ft. (GBA), four unit apartment building which was originally built in 1940 as a four unit residential apartment building. The building has since been converted into two 1 bedroom apartments and two office space units used by the Diamond Cab Company. The building sits on a 3,717 sq. ft. lot zoned C-2-A. The property is reportedly in average condition. The appeal is based on valuation and property damage and condition.

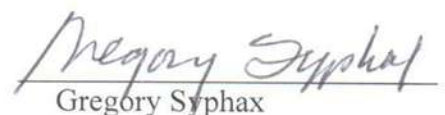
The Petitioner provided a formal appraisal dated May 5, 2012 which rendered a value of \$440,000. The appraisal was submitted as evidence in supporting the Petitioner's estimate of market value. However, since the appraisal was dated well after the valid date of January 1, 2012, it was not accepted as evidence. Instead, the appraisal was utilized for descriptive information purposes only (photos, construction type, condition rate, etc.).

The Assessor based his opinion of market value on a Sales Comparison Analysis utilizing four sales located within three blocks of the subject property that occurred in 2011. These sales supported the Assessor's contention that most of the subject property's value lies in the land and not in the improvements. The Commission accepts the Assessor's analysis and therefore sustains the proposed assessment for Tax Year 2013.

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Karla Christensen

  
Gregory Syphax

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Date: December 11, 2012

### Legal Description of Property

Square: 0698 Lot: 0027

Property Address: 37 L Street SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	3,524,890	Land	3,524,890
Building	100	Building	100
Total	\$ 3,524,990	Total	\$ 3,524,990

### Rationale:

The subject property is a warehouse. The Office of Tax and Revenue (OTR) Assessor who appeared at the hearing was not the Assessor of record. Both the Petitioner and OTR representative who appeared acknowledged the Assessor of record's valuation methodology of treating the subject as a development site instead of improved property was not ideal; however, the income generated by the subject lease is insufficient to represent the property's market value. The Petitioner argues that the proposed assessment is not supported by the market land sales provided by OTR and that the sales are even less comparable to the subject because they are not zoned C-3-C like the subject. Generally, the sales comparables provided both the Petitioner and OTR vary in square footage and zoning from the subject. Although the parties present agreed as to the need to consider improvement value in determining a value for the subject, the Petitioner failed to establish by a preponderance of the evidence that the proposed assessment determined by OTR was erroneous because improvement value was treated as nominal. Therefore, the proposed assessment is sustained.

### COMMISSIONER SIGNATURES

  
Richard Amato, Esq.

  
May Chan

  
Hillary Lovick, Esq.

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Date: January 8, 2013

### Legal Description of Property

Square: 0772 Lot: 0006

Property Address: 1215 3<sup>rd</sup> Street NE


ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	1,819,060	Land	1,819,060
Building	1,104,970	Building	550,460
Total	\$ 2,924,030	Total	\$ 2,369,520

### Rationale:

The subject property is part of economic unit including two C-M-1 zoned properties where a small office property is located. The Petitioner and the Office of Tax and Revenue (OTR) agree that the value of the improvements is nominal and the bulk of the value is attributable to the land. Further, the lease income generated is insufficient to represent the subject's market value. Both the Petitioner and OTR provided sales to support their value estimates; however, generally sales of similar square footage, use, and in close proximity to the subject are limited. The Commission finds that the existing improvement structure is an under-improvement and represents an interim use that does not contribute significantly to the overall property value. Therefore, the Commission finds that a reduction to the improvement value is warranted.

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### Legal Description of Property

Square: 0772 Lot: 0007

Property Address: 3<sup>rd</sup> Street NE


ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	1,819,060	Land	1,819,060
Building	-0-	Building	-0-
Total	\$ 1,819,060	Total	\$ 1,819,060

### Rationale:

The subject property is part of economic unit including two C-M-1 zoned properties where a small office property is located. The lease income generated is insufficient to represent the subject's market value. Both the Petitioner and OTR provided sales to support their value estimates; however, generally sales of similar square footage, use, and in close proximity to the subject are limited. The Petitioner and OTR agree that the value of the improvements is nominal and the bulk of the value is attributable to the land. OTR did not assign any improvement value to this lot. The Tax Year 2013 proposed assessment is sustained.

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Date: January 8, 2013

### Legal Description of Property

Square: 0772 Lot: 0020

Property Address: N Street NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	356,400	Land	356,400
Building	-0-	Building	-0-
Total	\$ 356,400	Total	\$ 356,400

### Rationale:

The subject property is part of economic unit including four C-M-1 zoned properties where a small office property is located. The lease income generated is insufficient to represent the subject's market value. Both the Petitioner and OTR provided sales to support their value estimates; however, generally sales of similar square footage, use, and in close proximity to the subject are limited. The Petitioner and OTR agree that the value of the improvements is nominal and the bulk of the value is attributable to the land. OTR did not assign any improvement value to this lot. The Tax Year 2013 proposed assessment is sustained.

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Date: January 8, 2013

### Legal Description of Property

Square: 0772 Lot: 0021

Property Address: N Street NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	419,990	Land	419,990
Building	-0-	Building	-0-
Total	\$ 419,990	Total	\$ 419,990

### Rationale:

The subject property is part of economic unit including four C-M-1 zoned properties where a small office property is located. The lease income generated is insufficient to represent the subject's market value. Both the Petitioner and OTR provided sales to support their value estimates; however, generally sales of similar square footage, use, and in close proximity to the subject are limited. The Petitioner and OTR agree that the value of the improvements is nominal and the bulk of the value is attributable to the land. OTR did not assign any improvement value to this lot. The Tax Year 2013 proposed assessment is sustained.

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Date: January 8, 2013

### Legal Description of Property

Square: 0772 Lot: 0022

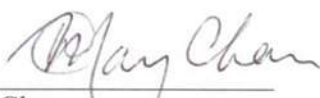
Property Address: 301 N Street NE


ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	5,147,750	Land	5,147,750
Building	1,507,730	Building	500,000
Total	\$ 6,655,480	Total	\$ 5,647,750

### Rationale:

The subject property is part of economic unit including four C-M-1 zoned properties where a small office property is located. The Petitioner and the Office of Tax and Revenue (OTR) agree that the value of the improvements is nominal and the bulk of the value is attributable to the land. Further, the lease income generated is insufficient to represent the subject's market value. Both the Petitioner and OTR provided sales to support their value estimates; however, generally sales of similar square footage, use, and in close proximity to the subject are limited. The Commission finds that the existing improvement structure is an under-improvement and represents an interim use that does not contribute significantly to the overall property value. Therefore, the Commission finds that a reduction to the improvement value is warranted.

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### Legal Description of Property

Square: 0772 Lot: 0800

Property Address: N Street NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	776,590	Land	776,590
Building	-0-	Building	-0-
Total	\$ 776,590	Total	\$ 776,590

### Rationale:

The subject property is part of economic unit including four C-M-1 zoned properties where a small office property is located. The lease income generated is insufficient to represent the subject's market value. Both the Petitioner and OTR provided sales to support their value estimates; however, generally sales of similar square footage, use, and in close proximity to the subject are limited. The Petitioner and OTR agree that the value of the improvements is nominal and the bulk of the value is attributable to the land. OTR did not assign any improvement value to this lot. The Tax Year 2013 proposed assessment is sustained.

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Date: December 3, 2012

### Legal Description of Property

Square: 0875 Lot: 0006

Property Address: South Carolina Avenue SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	952,890	Land	422,165
Building	-0-	Building	-0-
Total	\$ 952,890	Total	\$ 422,165

### Rationale:

This is an appeal of a very large residential building (22,546 square feet of gross building area) on several lots containing 19,762 square feet of land area. The property was purchased from a nonprofit entity and had been previously exempted from real property taxation since 1952, *District of Columbia v. Friendship House Association, Inc.*, (D.C. Cir.). The purchase price on March 22, 2010 was \$2,600,000. The property was on the market for nine months and, although the owner was in bankruptcy at the time of the sale, and the property was sold under the authority of the bankruptcy court, the Office of Tax and Revenue (OTR) offered no evidence to support its contention that the sale was not a market-based transaction but was, instead, entered into under duress. The sale of a property is the best, although, not necessarily conclusive evidence, of its value. *Square 345 Associates limited Partnership v. District of Columbia*, 721 A.2d 963, 973-974 (D.C. 1998) (Schwelb J. dissenting). The Commission therefore finds that the sale of the property on March 22, 2010, for \$2,600,000 supports the Petitioner's valuation for Tax Year 2013 of \$3,298,823.

### COMMISSIONER SIGNATURES

  
Richard Amato, Esq.

  
May Chan

  
Hillary Lovick, Esq.

### FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30<sup>th</sup> of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.





## Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 3, 2012

### Legal Description of Property

Square: 0875 Lot: 0036

Property Address: South Carolina Avenue SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	790,360	Land	350,160
Building	-0-	Building	-0-
Total	\$ 790,360	Total	\$ 350,160


### Rationale:

This is an appeal of a very large residential building (22,546 square feet of gross building area) on several lots containing 19,762 square feet of land area. The property was purchased from a nonprofit entity and had been previously exempted from real property taxation since 1952, *District of Columbia v. Friendship House Association, Inc.*, (D.C. Cir.). The purchase price on March 22, 2010 was \$2,600,000. The property was on the market for nine months and, although the owner was in bankruptcy at the time of the sale, and the property was sold under the authority of the bankruptcy court, the Office of Tax and Revenue (OTR) offered no evidence to support its contention that the sale was not a market-based transaction but was, instead, entered into under duress. The sale of a property is the best, although, not necessarily conclusive evidence, of its value. *Square 345 Associates limited Partnership v. District of Columbia*, 721 A.2d 963, 973-974 (D.C. 1998) (Schwelb J. dissenting). The Commission therefore finds that the sale of the property on March 22, 2010, for \$2,600,000 supports the Petitioner's valuation for Tax Year 2013 of \$3,298,823.

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## Real Property Tax Appeals Commission

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Date: December 3, 2012

### Legal Description of Property

Square: 0875 Lot: 0800

Property Address: D Street SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	884,330	Land	391,792
Building	-0-	Building	-0-
Total	\$ 884,330	Total	\$ 391,792

### Rationale:

This is an appeal of a very large residential building (22,546 square feet of gross building area) on several lots containing 19,762 square feet of land area. The property was purchased from a nonprofit entity and had been previously exempted from real property taxation since 1952, *District of Columbia v. Friendship House Association, Inc.*, (D.C. Cir.). The purchase price on March 22, 2010 was \$2,600,000. The property was on the market for nine months and, although the owner was in bankruptcy at the time of the sale, and the property was sold under the authority of the bankruptcy court, the Office of Tax and Revenue (OTR) offered no evidence to support its contention that the sale was not a market-based transaction but was, instead, entered into under duress. The sale of a property is the best, although, not necessarily conclusive evidence, of its value. *Square 345 Associates limited Partnership v. District of Columbia*, 721 A.2d 963, 973-974 (D.C. 1998) (Schwelb J. dissenting). The Commission therefore finds that the sale of the property on March 22, 2010, for \$2,600,000 supports the Petitioner's valuation for Tax Year 2013 of \$3,298,823.

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## Real Property Tax Appeals Commission

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Date: December 3, 2012

### Legal Description of Property

Square: 0875 Lot: 0801

Property Address: 619 D Street SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	1,823,630	Land	450,000
Building	3,441,390	Building	1,277,378
Total	\$ 5,265,020	Total	\$ 1,727,378


### Rationale:

This is an appeal of a very large residential building (22,546 square feet of gross building area) on several lots containing 19,762 square feet of land area. The property was purchased from a nonprofit entity and had been previously exempted from real property taxation since 1952, *District of Columbia v. Friendship House Association, Inc.*, (D.C. Cir.). The purchase price on March 22, 2010 was \$2,600,000. The property was on the market for nine months and, although the owner was in bankruptcy at the time of the sale, and the property was sold under the authority of the bankruptcy court, the Office of Tax and Revenue (OTR) offered no evidence to support its contention that the sale was not a market-based transaction but was, instead, entered into under duress. The sale of a property is the best, although, not necessarily conclusive evidence, of its value. *Square 345 Associates limited Partnership v. District of Columbia*, 721 A.2d 963, 973-974 (D.C. 1998) (Schwelb J. dissenting). The Commission therefore finds that the sale of the property on March 22, 2010, for \$2,600,000 supports the Petitioner's valuation for Tax Year 2013 of \$3,298,823.

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## Real Property Tax Appeals Commission

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Date: December 3, 2012

### Legal Description of Property

Square: 0875 Lot: 0803

Property Address: South Carolina Avenue SE


ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	644,780	Land	285,662
Building	-0-	Building	-0-
Total	\$ 644,780	Total	\$ 285,662


### Rationale:

This is an appeal of a very large residential building (22,546 square feet of gross building area) on several lots containing 19,762 square feet of land area. The property was purchased from a nonprofit entity and had been previously exempted from real property taxation since 1952, *District of Columbia v. Friendship House Association, Inc.*, (D.C. Cir.). The purchase price on March 22, 2010 was \$2,600,000. The property was on the market for nine months and, although the owner was in bankruptcy at the time of the sale, and the property was sold under the authority of the bankruptcy court, the Office of Tax and Revenue (OTR) offered no evidence to support its contention that the sale was not a market-based transaction but was, instead, entered into under duress. The sale of a property is the best, although, not necessarily conclusive evidence, of its value. *Square 345 Associates limited Partnership v. District of Columbia*, 721 A.2d 963, 973-974 (D.C. 1998) (Schwelb J. dissenting). The Commission therefore finds that the sale of the property on March 22, 2010, for \$2,600,000 supports the Petitioner's valuation for Tax Year 2013 of \$3,298,823.

### COMMISSIONER SIGNATURES

  
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### FURTHER APPEAL PROCEDURES

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## Real Property Tax Appeals Commission

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Date: December 3, 2012

### Legal Description of Property

Square: 0875 Lot: 0804


Property Address: D Street SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	274,620	Land	121,666
Building	-0-	Building	-0-
Total	\$ 274,620	Total	\$ 121,666

### Rationale:

This is an appeal of a very large residential building (22,546 square feet of gross building area) on several lots containing 19,762 square feet of land area. The property was purchased from a nonprofit entity and had been previously exempted from real property taxation since 1952, *District of Columbia v. Friendship House Association, Inc.*, (D.C. Cir.). The purchase price on March 22, 2010 was \$2,600,000. The property was on the market for nine months and, although the owner was in bankruptcy at the time of the sale, and the property was sold under the authority of the bankruptcy court, the Office of Tax and Revenue (OTR) offered no evidence to support its contention that the sale was not a market-based transaction but was, instead, entered into under duress. The sale of a property is the best, although, not necessarily conclusive evidence, of its value. *Square 345 Associates limited Partnership v. District of Columbia*, 721 A.2d 963, 973-974 (D.C. 1998) (Schwelb J. dissenting). The Commission therefore finds that the sale of the property on March 22, 2010, for \$2,600,000 supports the Petitioner's valuation for Tax Year 2013 of \$3,298,823.

### COMMISSIONER SIGNATURES

  
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May Chan

  
Hillary Lovick, Esq.

### FURTHER APPEAL PROCEDURES

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## Real Property Tax Appeals Commission

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Date: December 12, 2012

### Legal Description of Property

Square: 1244 Lot: 0874

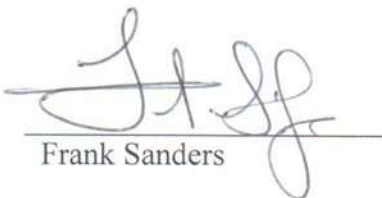
Property Address: 1408 Wisconsin Avenue NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	1,129,940	Land	1,129,940
Building	754,580	Building	754,580
Total	\$ 1,884,520	Total	\$ 1,884,520

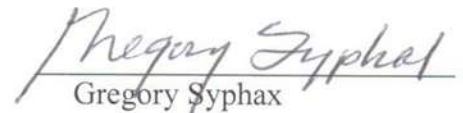
### Rationale:

Pursuant to statute, the Petitioner must demonstrated, by a preponderance of the evidence, that the proposed Tax Year 2013 assessment of the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of January 1, 2012, valuation date. The bases of the appeal are condition, disputed property record, equalization, valuation, or classification. The valuation issues presented by the Petitioner were that the vacancy allowances, expense and capitalization rates used by the Office of Tax and Revenue (OTR) were too low. The Petitioner showed where OTR had applied a lower vacancy allowance and an incorrect expense amount. But the Petitioner failed to establish evidence that OTR's capitalization rate is incorrect. When making the financial adjustments, the resulting value of the subject property is \$252 per square foot. Recent market sales comparables in this neighborhood provided by OTR support a greater price per square foot as the range of 2011 sales was \$308 - \$796 per square foot. Therefore, the Commission sustains the Tax Year 2013 proposed assessment.

### COMMISSIONER SIGNATURES

  
Frank Sanders

  
Karla Christensen

  
Gregory Syphax

### FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30<sup>th</sup> of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.





## Real Property Tax Appeals Commission

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Date: December 12, 2012

### Legal Description of Property

Square: 1280 Lot: 0104

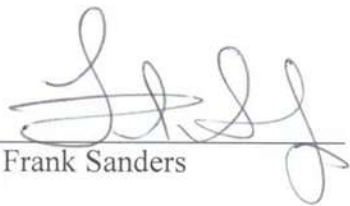
Property Address: 1645 Wisconsin Avenue NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	480,480	Land	480,480
Building	224,710	Building	224,710
Total	\$ 705,190	Total	\$ 705,190

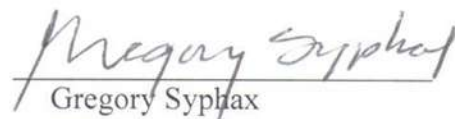
### Rationale:

Pursuant to statute, the Petitioner must demonstrate, by a preponderance of the evidence, that the proposed Tax Year 2013 assessment of the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of January 1, 2012, valuation date. The bases of the appeal are condition, disputed property record, equalization, valuation or classification. The valuation issue presented by the Petitioner was that the Office of Tax and Revenue (OTR) applied a capitalization rate that was too low. However, the Petitioner failed to establish by a preponderance of the evidence that OTR's capitalization rate is incorrect. Also, recent market sales comparables in this neighborhood provided by OTR add support for a greater value per square foot for the subject property. Therefore, the Commission sustains the Tax Year 2013 proposed assessment.

### COMMISSIONER SIGNATURES

  
Frank Sanders

  
Karla Christensen

  
Gregory Syphax

### FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30<sup>th</sup> of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



## Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 17, 2012

### Legal Description of Property

Square: 1280 Lot: 0111

Property Address: 1629 Wisconsin Avenue NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	688,320	Land	688,320
Building	209,440	Building	94,880
Total	\$ 897,760	Total	\$ 783,200

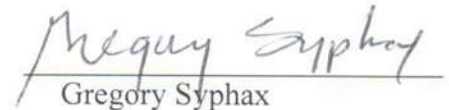
### Rationale:

Pursuant to statute, the Petitioner must demonstrated, by a preponderance of the evidence, that the proposed Tax Year 2013 assessment of the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of January 1, 2012, valuation date. The bases of the appeal are condition, disputed property record, equalization, valuation, or classification. The valuation issues presented by the Petitioner were that the expense and capitalization rates used by the Office of Tax and Revenue (OTR) were too low. The Petitioner showed where OTR had applied an incorrect expense amount but failed to establish evidence that OTR's capitalization rate is incorrect. When making the expense adjustment, the resulting value of the subject property is \$387 per square foot. Recent market sales comparables in this neighborhood provided by OTR show a range of 2011 sales of \$308 - \$796 per square foot. Therefore, the Commission finds a reduction of the Tax Year 2013 proposed assessment is warranted.

### COMMISSIONER SIGNATURES

  
Frank Sanders

  
Karla Christensen

  
Gregory Syphax

### FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30<sup>th</sup> of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.





## Real Property Tax Appeals Commission

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Date: December 12, 2012

### Legal Description of Property

Square: 1280 Lot: 0116

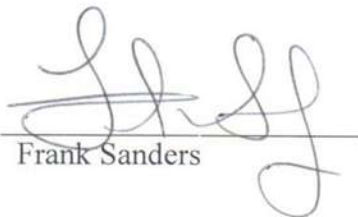
Property Address: 1643 Wisconsin Avenue NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	480,480	Land	480,480
Building	237,400	Building	237,400
Total	\$ 717,880	Total	\$ 717,880

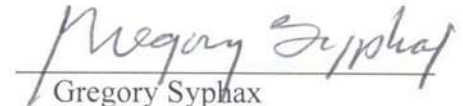
### Rationale:

Pursuant to statute, the Petitioner must demonstrated, by a preponderance of the evidence, that the proposed Tax Year 2013 assessment of the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of January 1, 2012, valuation date. The bases of the appeal are condition, disputed property record, equalization, valuation or classification. The valuation issues presented by the Petitioner were that the Office of Tax and Revenue (OTR) applied a capitalization rate that was too low and a market rental rate that was too high. The Petitioner failed to establish by a preponderance of the evidence that OTR's market rental and capitalization rates are incorrect. Recent market sales comparables in this neighborhood provided by OTR add support for a greater value per square foot for the subject property. Therefore, the Commission sustains the Tax Year 2013 proposed assessment.

### COMMISSIONER SIGNATURES

  
Frank Sanders

  
Karla Christensen

  
Gregory Syphax

### FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30<sup>th</sup> of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



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Date: December 12, 2012

### Legal Description of Property

Square: 1298 Lot: 0325

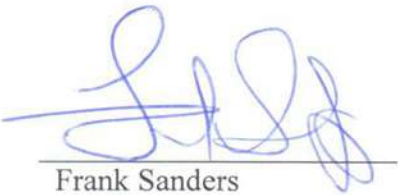
Property Address: 1742 Wisconsin Avenue NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	241,970	Land	241,970
Building	273,060	Building	273,060
Total	\$ 515,030	Total	\$ 515,030

### Rationale:

Pursuant to statute, the Petitioner must demonstrated, by a preponderance of the evidence, that the proposed Tax Year 2013 assessment of the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of January 1, 2012, valuation date. The bases of the appeal are condition, disputed property record, equalization, valuation or classification. The valuation issues presented by the Petitioner were that the Office of Tax and Revenue applied a capitalization rate that was too low and a market rental rate to the basement area that was too high. The Petitioner and OTR agreed on a lower rate during the hearing. The Petitioner failed to establish evidence that OTR's capitalization rate is incorrect. Factoring the lower rental rate, the resulting value of the subject property is \$293 per square foot. Recent market sales comparables in this neighborhood provided by OTR support a greater price per square foot as the range of 2011 sales was \$308 - \$796 per square foot. Therefore, the Commission sustains the Tax Year 2013 proposed assessment.

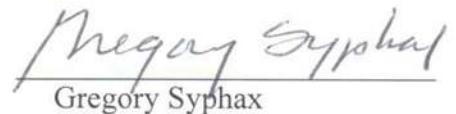
### COMMISSIONER SIGNATURES



Frank Sanders



Karla Christensen



Gregory Syphax

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## Real Property Tax Appeals Commission

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Date: December 12, 2012

### Legal Description of Property

Square: 1298 Lot: 0830

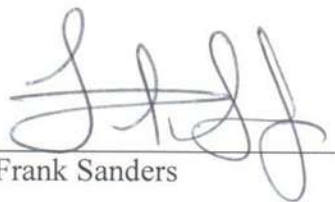
Property Address: 1826 Wisconsin Avenue NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	225,220	Land	225,220
Building	255,060	Building	255,060
Total	\$ 480,280	Total	\$ 480,280

### Rationale:

Pursuant to statute, the Petitioner must demonstrated, by a preponderance of the evidence, that the proposed Tax Year 2013 assessment of the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of January 1, 2012, valuation date. The bases of the appeal are condition, disputed property record, equalization, valuation or classification. The valuation issue presented by the Petitioner was that the Office of Tax and Revenue (OTR) applied a capitalization rate that was too low. However, the Petitioner failed to establish by a preponderance of the evidence that OTR's capitalization rate is incorrect. Also, recent market sales comparables in this neighborhood provided by OTR add support for a greater value per square foot for the subject property. Therefore, the Commission sustains the Tax Year 2013 proposed assessment.

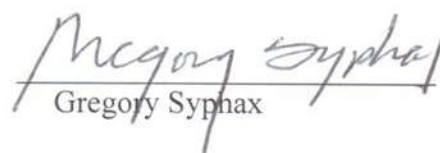
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Gregory Syphax

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## Real Property Tax Appeals Commission

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Date: December 12, 2012

### Legal Description of Property

Square: 1244 Lot: 0800

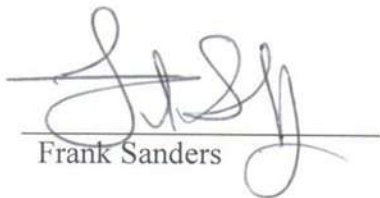
Property Address: 3211 O Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	290,700	Land	290,700
Building	165,240	Building	165,240
Total	\$ 455,940	Total	\$ 455,940

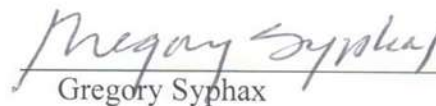
### Rationale:

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### COMMISSIONER SIGNATURES

  
Frank Sanders

  
Karla Christensen

  
Gregory Syphax

### FURTHER APPEAL PROCEDURES

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## Real Property Tax Appeals Commission

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Date: December 11, 2012

### Legal Description of Property

Square: 2069 Lot: 0817

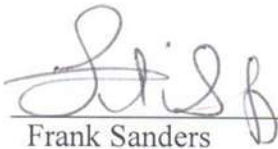
Property Address: Connecticut Avenue NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	1,025,570	Land	1,025,570
Building	8,040	Building	8,040
Total	\$ 1,033,610	Total	\$ 1,033,610

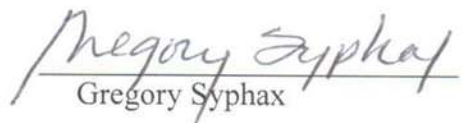
### Rationale:

The Petitioner did not challenge the assessment therefore the Tax Year 2013 proposed assessment is sustained.

### COMMISSIONER SIGNATURES

  
Frank Sanders

  
Karla Christensen

  
Gregory Syphax

### FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30<sup>th</sup> of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



## Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 11, 2012

### Legal Description of Property

Square: 2069 Lot: 0818

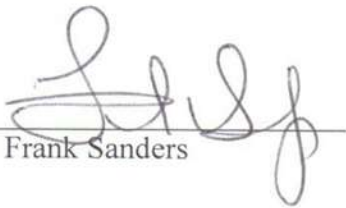
Property Address: 3412 Connecticut Avenue NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	687,450	Land	687,450
Building	290,480	Building	290,480
Total	\$ 977,930	Total	\$ 977,930

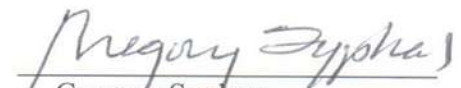
### Rationale:

The Petitioner did not challenge the assessment therefore the Tax Year 2013 proposed assessment is sustained.

### COMMISSIONER SIGNATURES

  
Frank Sanders

  
Karla Christensen

  
Gregory Syphax

### FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30<sup>th</sup> of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.





## Real Property Tax Appeals Commission

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Date: December 11, 2012

### Legal Description of Property

Square: 2069 Lot: 0819

Property Address: 3400 Connecticut Avenue NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	536,900	Land	536,900
Building	5,022,900	Building	4,713,150
Total	\$ 5,559,800	Total	\$ 5,250,050

### Rationale:

Pursuant to statute, the Petitioner must demonstrate by a preponderance of the evidence that the assessment by the Office of Tax and Revenue (OTR) does not represent the market value as of January 1, 2012 the valuation date (for Tax Year 2013). Lot 0819 is one of seven lots owned by the same entity that submitted the required financial data for these seven lots on one combined income and expense report. The assessments for the other six lots are not being contested by the Petitioner.

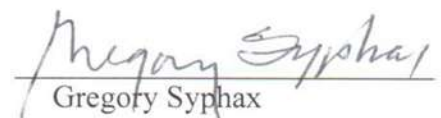
The Petitioner's documentation reflected an income approach to value which was allocated across Lot 0819 and the other six adjacent lots. Using the same financial data, OTR reflected an income approach to determine a value which was allocated only to Lot 0819 and used a market based cost approach for the other six lots. The Petitioner stated that this was 'double-counting the lots' value when looking at the seven lots as one economic unit. The Petitioner's opinion is that the one value derived by the income approach should be allocated across the seven lots.

The Commission agrees with the income approach used to determine the value of the apartment building and retail space for Lot 0819. The revenue associated with the restaurant for Lot 0818 on the combined I&E report was extracted and the Commission has derived a value which supports a reduction for Lot 0819.

### COMMISSIONER SIGNATURES

  
Frank Sanders

  
Karla Christensen

  
Gregory Syphax

### FURTHER APPEAL PROCEDURES

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## Real Property Tax Appeals Commission

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Date: December 11, 2012

### Legal Description of Property

Square: 2069 Lot: 0820

Property Address: Newark Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	149,410	Land	149,410
Building	-0-	Building	-0-
Total	\$ 149,410	Total	\$ 149,410

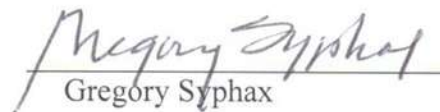
### Rationale:

The Petitioner did not challenge the assessment therefore the Tax Year 2013 proposed assessment is sustained.

### COMMISSIONER SIGNATURES

  
Frank Sanders

  
Karla Christensen

  
Gregory Syphax

### FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30<sup>th</sup> of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.





## Real Property Tax Appeals Commission

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Date: December 11, 2012

### Legal Description of Property

Square: 2069 Lot: 0821

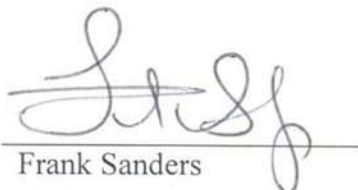
Property Address: Newark Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	1,418,550	Land	1,418,550
Building	-0-	Building	-0-
Total	\$ 1,418,550	Total	\$ 1,418,550

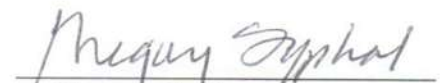
### Rationale:

The Petitioner did not challenge the assessment therefore the Tax Year 2013 proposed assessment is sustained.

### COMMISSIONER SIGNATURES

  
Frank Sanders

  
Karla Christensen

  
Gregory Syphax

### FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30<sup>th</sup> of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



## Real Property Tax Appeals Commission

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Date: December 11, 2012

### Legal Description of Property

Square: 2069 Lot: 0822

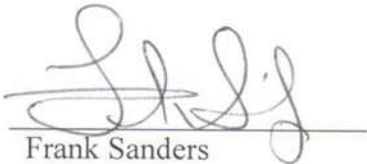
Property Address: Newark Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	357,360	Land	357,360
Building	-0-	Building	-0-
Total	\$ 357,360	Total	\$ 357,360

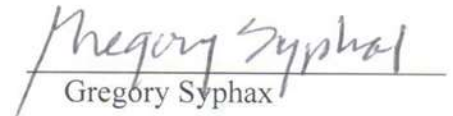
### Rationale:

The Petitioner did not challenge the assessment therefore the Tax Year 2013 proposed assessment is sustained.

### COMMISSIONER SIGNATURES

  
Frank Sanders

  
Karla Christensen

  
Gregory Syphax

### FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30<sup>th</sup> of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.





## Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 11, 2012

### Legal Description of Property

Square: 2069 Lot: 7000

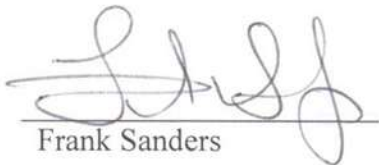
Property Address: 3400 Connecticut Avenue NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	9,960	Land	9,960
Building	-0-	Building	-0-
Total	\$ 9,960	Total	\$ 9,960

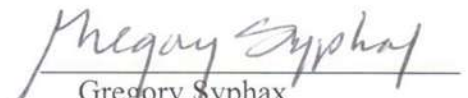
### Rationale:

The Petitioner did not challenge the assessment therefore the Tax Year 2013 proposed assessment is sustained.

### COMMISSIONER SIGNATURES

  
Frank Sanders

  
Karla Christensen

  
Gregory Syphax

### FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30<sup>th</sup> of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



## Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.01a of the District of Columbia Statutes you  
Are hereby notified of your assessment for the current year **2013** as finalized by the  
Real Property Tax Appeals Commission for the property described. If YOU  
WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION  
BELOW

Date: January 31, 2013

### Legal Description of Property

Square: 3832 Suffix: Lot: 0015

Property Address: 3201 8<sup>th</sup> Street NE

#### ORIGINAL ASSESSMENT

#### FINAL ASSESSMENT

Land	2,136,860	Land	2,136,860
Building	573,380	Building	573,380
Total	\$ 2,710,240	Total	\$ 2,710,240

### Rationale

Pursuant to statute, the Petitioner must demonstrate by the preponderance of the evidence that the proposed Tax Year 201 assessment of the real property by the Office of Tax and revenue (OTR) does not represent the estimated value of the property as of the January 1, 2012, valuation date. A two member panel heard this case on November 5, 2012.


The bases of the appeal are Equalization and Valuation. The subject property is an industrial warehouse building consisting of approximately 8,360 square feet of building area and approximately 44,518 square feet of land area. The Office of Tax and Revenue (OTR) testified that the larger metal building onsite was newly constructed in 2005 and that the cost approach supported by market sales is the more appropriate valuation method for this property irrespective of the fact that this is an income producing property. The OTR testified that "the income approach does not capture the lot size of CM1 land, which any investor would consider if purchasing this property."

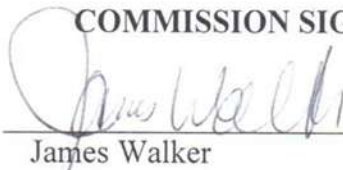
The Petitioner relied on the income approach yet did not submit with the Petition a schedule of income and expenses for each of the two (2) most recent calendar or fiscal years certified by the property manager or owner and being true and correct to the best of his or her knowledge and belief. (20 DCMR Section 2005.9)



The Real Property Tax Appeals Commission finds that the Petitioner has not met its burden of proof and therefore sustains the proposed assessment for the Tax Year 2013.

**COMMISSION SIGNATURES**

  
Cliftine Jones

  
James Walker

\_\_\_\_\_

**FURTHER APPEAL PROCEDURES**

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Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30<sup>th</sup> of the tax year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



## Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 17, 2012

### Legal Description of Property

Square: 4269 Lot: 0001

Property Address: 1710 17<sup>th</sup> Street NE

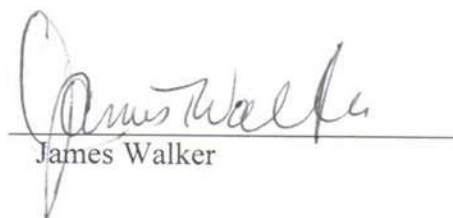
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	3,528,350	Land	3,528,350
Building	667,650	Building	363,760
Total	\$ 4,196,000	Total	\$ 3,892,110

### Rationale:

Pursuant to statute, the Petitioner must demonstrate by the preponderance of the evidence that the proposed Tax Year 2013 assessment of the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of the January 1, 2012, valuation date. A two member panel heard this case on November 5, 2012. The bases of the appeal are equalization and valuation. The subject property is a warehouse with approximately 24,251 square feet of gross building area and 70,567 square feet of land area. The comparables submitted by the Office of Tax and Revenue have much smaller gross building areas and land areas than are the subject's. While the comparables submitted by the Petitioner are more comparable to the subject's gross building area, the land areas of the Petitioner's comparables are significantly smaller in square footage than are the subject's. The Real Property Tax Appeals Commission (RPTAC) reviewed both submissions and finds that a reduction in the proposed assessment for the Tax Year 2013 is warranted but not to extent requested by the Petitioner.

### COMMISSIONER SIGNATURES

  
Cliftine Jones

  
James Walker

### FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30<sup>th</sup> of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



## Real Property Tax Appeals Commission

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Date: December 19, 2012

### Legal Description of Property

Square: 4507 Lot: 0941

Property Address: 777 17<sup>th</sup> Street NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	331,450	Land	331,450
Building	35,380	Building	35,380
Total	\$ 366,830	Total	\$ 366,830

### Rationale:

Pursuant to the statute, the Petitioner must demonstrate by the preponderance of the evidence that the proposed Tax Year 2013 assessment of the real property by the Office of Tax and Revenue. (OTR) does not represent the estimated value of the property as of January 1, 2012 valuation date. A two (2) member panel heard this case on November 5, 2012. The bases of the appeal are equalization and valuation. The Petitioner presented sales to support its FAR rate. The Petitioner states that "the [most] comparable sale is located approximately 1 block from the subject property and is of a similar zoning."

RPTAC reviewed the aforementioned sale and finds that it is not a true comparable in that the subject consists of two lots of approximately 7,249 square feet of land area and 7,821 square feet of land area, respectively. The sale was of a 100,011 square foot lot which calls for a significant adjustment to the FAR rate. The RPTAC finds that the OTR's calculation of the maximum FAR allowable for the subject is appropriate and that the Petitioner did not meet its burden of proof in proving otherwise. The RPTAC sustains the proposed assessment for the Tax Year 2013.

### COMMISSIONER SIGNATURES

  
Cliftine Jones

  
Trent Williams

### FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30<sup>th</sup> of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.





## Real Property Tax Appeals Commission

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Date: December 19, 2012

### Legal Description of Property

Square: 4507 Lot: 0942

Property Address: 17<sup>th</sup> Street NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	307,210	Land	307,210
Building	-0-	Building	-0-
Total	\$ 307,210	Total	\$ 307,210

### Rationale:

Pursuant to the statute, the Petitioner must demonstrate by the preponderance of the evidence that the proposed Tax Year 2013 assessment of the real property by the Office of Tax and Revenue. (OTR) does not represent the estimated value of the property as of January 1, 2012 valuation date. A two (2) member panel heard this case on November 5, 2012. The bases of the appeal are equalization and valuation. The Petitioner presented sales to support its FAR rate. The Petitioner states that "the [most] comparable sale is located approximately 1 block from the subject property and is of a similar zoning."

RPTAC reviewed the aforementioned sale and finds that it is not a true comparable in that the subject consists of two lots of approximately 7,249 square feet of land area and 7,821 square feet of land area, respectively. The sale was of a 100,011 square foot lot which calls for a significant adjustment to the FAR rate. The RPTAC finds that the OTR's calculation of the maximum FAR allowable for the subject is appropriate and that the Petitioner did not meet its burden of proof in proving otherwise. The RPTAC sustains the proposed assessment for the Tax Year 2013.

### COMMISSIONER SIGNATURES

  
Cliftine Jones

  
Trent Williams

### FURTHER APPEAL PROCEDURES

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## Real Property Tax Appeals Commission

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Are hereby notified of your assessment for the current year **2013** as finalized by the  
Real Property Tax Appeals Commission for the property described. If YOU  
WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION  
BELOW

Date: December 3, 2012

### Legal Description of Property

Square: 5547 Lot: 0821

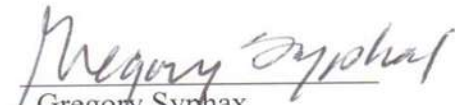
Property Address: 1400 29<sup>th</sup> Street SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	282,210	Land	282,210
Building	494,790	Building	494,790
Total	\$ 777,000	Total	\$ 777,000

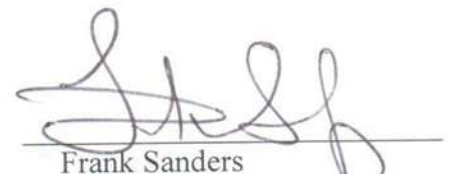
### Rationale:

The Real Property Tax Appeal Commission (RPTAC) is charged with determining an estimated market value for the subject property as of January 1, 2012 (for Tax Year 2013). The bases of the appeal are condition, disputed property record, equalization, valuation and classification. The Petitioner presented no evidence for the claim of disputed property record, equalization or classification. The valuation and condition issues presented by the Petitioner were that the vacancy rate (due to a fire which occurred after the valuation date) used by the Office of Tax and Revenue (OTR) was too low. The Commission finds that the vacancy caused by the fire which took place after the date of finality did not have an effect on the operations of the property during the valuation period. The Commission sustains the Tax Year 2013 proposed assessment.

### COMMISSIONER SIGNATURES

  
Gregory Syphax

  
Karla Christensen

  
Frank Sanders

### FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30<sup>th</sup> of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.